

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re:	:	PROMESA
	:	Title III
	:	
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO	:	Case No. 17-bk-3283 (LTS)
	:	
as representative of	:	(Jointly Administered)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> , ¹	:	
	:	
Debtors.	:	
	:	
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**NOTICE OF FILING OF SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

PLEASE TAKE NOTICE that on July 11, 2017 the Official Committee of Unsecured Creditors of all title III Debtors (other than PBA and COFINA) (the “Committee”) filed the *Application of Official Committee of Unsecured Creditors of Commonwealth of Puerto Rico for Entry of Order Authorizing Employment and Retention of Zolfo Cooper, LLC as Financial Advisor Effective as of June 27, 2017* (the “Application”) [Docket No. 615], and an order was entered by the Court approving the Application on August 10, 2017 [Docket No. 1001].

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17- BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17- BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

PLEASE TAKE FURTHER NOTICE that on September 14, 2017, the Committee filed the *Notice of Filing of Supplemental Declaration of Carol Flaton in Furtherance of Application of Official Committee of Unsecured Creditors of Commonwealth of Puerto Rico for Entry of Order Authorizing Employment and Retention of Zolfo Cooper, LLC as Financial Advisor, Effective as of June 27, 2017* (the “Second Supplemental Declaration”) [Docket No. 1304].

PLEASE TAKE FURTHER NOTICE that on November 14, 2017, the Committee filed the *Notice of Filing of Supplemental Declaration of Carol Flaton in Furtherance of Application of Official Committee of Unsecured Creditors of Commonwealth of Puerto Rico for Entry of Order Authorizing Employment and Retention of Zolfo Cooper, LLC as Financial Advisor, Effective as of June 27, 2017* (the “Third Supplemental Declaration”) [Docket No. 1769].

PLEASE TAKE FURTHER NOTICE that on November 6, 2018, the Committee filed the *Notice of Filing of Supplemental Declaration of Carol Flaton in Furtherance of Application of Official Committee of Unsecured Creditors of Commonwealth of Puerto Rico for Entry of Order Authorizing Employment and Retention of Zolfo Cooper, LLC as Financial Advisor, Effective as of June 27, 2017* (“Fourth Supplemental Declaration”) [Docket No. 4189].

PLEASE TAKE FURTHER NOTICE that on December 11, 2018, the Committee filed the *Notice of Filing of Supplemental Declaration of Carol Flaton of Zolfo Cooper, LLC* (“Fifth Supplemental Declaration”) [Docket No. 4445].

PLEASE TAKE FURTHER NOTICE that on May 1, 2019, the Committee filed the *Notice of Filing of Supplemental Declaration of Carol Flaton of Zolfo Cooper, LLC* (“Sixth Supplemental Declaration”) [Docket No. 6780].

PLEASE TAKE FURTHER NOTICE that on July 1, 2019, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Seventh Supplemental Declaration”) [Docket No. 7778].

PLEASE TAKE FURTHER NOTICE that on April 29, 2020, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Eighth Supplemental Declaration”) [Docket No. 12988].

PLEASE TAKE FURTHER NOTICE that on July 27, 2020, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Ninth Supplemental Declaration”) [Docket No. 13848].

PLEASE TAKE FURTHER NOTICE that on November 9, 2020, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Tenth Supplemental Declaration”) [Docket No. 15040].

PLEASE TAKE FURTHER NOTICE that on May 4, 2021, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Eleventh Supplemental Declaration”) [Docket No. 16679].

PLEASE TAKE FURTHER NOTICE that on March 4, 2022, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (“Twelfth Supplemental Declaration”) [Docket No. 20263].

PLEASE TAKE FURTHER NOTICE that on May 16, 2022, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (the “Thirteenth Supplemental Declaration”) [Docket No. 20828].

PLEASE TAKE FURTHER NOTICE that on July 19, 2022, the Committee filed the *Notice of Filing of Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (the “Fourteenth Supplemental Declaration”) [Docket No. 21545].

PLEASE TAKE FURTHER NOTICE that in support of the Application, attached hereto as Exhibit A is the *Supplemental Declaration of Joff Mitchell of Zolfo Cooper, LLC* (the “Fifteenth Supplemental Declaration”).

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Dated: November 11, 2022

/s/ G. Alexander Bongartz

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- and -

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Local Counsel to the Official Committee of Unsecured Creditors

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re:	: PROMESA
	: Title III
	:
THE FINANCIAL OVERSIGHT AND	: Case No. 17-bk-3283 (LTS)
MANAGEMENT BOARD FOR PUERTO RICO	:
	: (Jointly Administered)
as representative of	:
	:
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> , ¹	:
	:
Debtors.	:
	:
-----	X

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17- BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17- BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1] and the prior supplemental declarations filed with this Court [ECF Nos. 1304, 1769, 4189, 4445, 6780, 7778, 12988, 13848, 15040, 16679, 20263, 20828, and 21545].

4. In accordance with the Puerto Rico Recovery Accuracy in Disclosures Act (the “PRRADA”) and the Court’s related orders [Docket Nos. 19859, 19980, 20419, and 20467], the Oversight Board submitted an initial List of Material Interested Parties, as defined in the PRRADA (the “Initial MIP List”), which the Oversight Board thereafter amended (the “Amended MIP List” and, together, the “MIP List”). On March 21 and 30, 2022, the Court directed that, “to the extent any professional persons (as identified in PRRADA) have already complied with the requirements of Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, any future disclosures by such professional persons as required by PRRADA must supplement, but need not duplicate, what has already been filed by those professional persons.” *See* Docket Nos. 20419 and 20467.

5. Consistent with these orders, Zolfo Cooper continues to review its conflicts check system for these parties, and the results were compiled and analyzed by Zolfo Cooper professionals acting under my supervision.

6. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - Arent Fox LLP, a professional in this bankruptcy matter, is a current or former legal services provider to an AP investor or one of its affiliates.

- O'Melveny & Myers LLP, a professional in this bankruptcy matter, is a current or former legal services provider to an AP investor or one of its affiliates.
- As disclosed in the Twelfth Supplemental Declaration, AlixPartners was engaged to provide services to (i) the Commonwealth of Puerto Rico and Bank of New York Mellon as Trustee in connection with the annual calculation of outperformance metrics with respect to securities to be issued upon the effectiveness of the Commonwealth of Puerto Rico's plan of adjustment (the "Plan"); and (ii) the Commonwealth of Puerto Rico with respect to certain annual future obligations contingent upon the Commonwealth's actual surplus relative to the certified fiscal plan as of the effective date of the Plan (the "Contingent Future Obligations"). As further disclosed in the Twelfth Supplemental Declaration, the provision of these services by AlixPartners were all contingent upon the effectiveness of the Plan and execution of formal engagement letters on both workstreams. As of the date hereof, the Plan has gone effective and engagement letters on both workstreams have been executed.
- Abengoa Puerto Rico S.E. and Abengoa S.A., material creditors and inactive claimants of PREPA in this bankruptcy matter, and affiliates are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- ACP Master, LTD., a party in interest in this bankruptcy matter, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- AES Ilumina, LLC and AES Puerto Rico L.P, material creditors of PBA in this bankruptcy matter, and affiliates are lenders and affiliates to a current AP client in matters unrelated to the Debtors.
- Alvarez & Marsal North America, LLC, a professional in this bankruptcy matter, and affiliates are parent companies to former AP clients in matters unrelated to the Debtors.
- Ankura Consulting Group, LLC, a professional in this bankruptcy matter, and affiliates are lenders to current and former AP clients in matters unrelated to the Debtors.
- Bailey Duquette P.C., counsel to a material creditor in this bankruptcy matter, is a professional to a current AP client in matters unrelated to the Debtors.
- Barings LLC, a material creditor of PREPA in this bankruptcy matter, is a parent company to a former AP client in matters unrelated to the Debtors.
- Becton Dickinson and Company, Becton Dickinson Biosciences, Becton Dickinson Biosciences, System and Reagents, and Becton Dickinson Caribe LTD, parties in interest in this bankruptcy matter, and affiliates are former employers of a current AP employee.
- Black Diamond Credit Strategies Master Fund, Ltd., a Commonwealth inactive claimant and material creditor of PREPA in this bankruptcy matter, and affiliates are parent companies and adverse litigation parties to former AP clients in matters unrelated to the Debtors.

- BlueMountain Capital Management, LLC, on behalf of itself and funds and/or accounts managed or advised by it, BlueMountain Credit Alternatives Master Fund L.P., BlueMountain Credit Opportunities Master Fund I L.P., BlueMountain Foinaven Master Fund L.P., BlueMountain Fursan Fund L.P., BlueMountain Guadalupe Peak Fund L.P., BlueMountain Kicking Horse Fund L.P., BlueMountain Logan Opportunities Master Fund L.P., BlueMountain Monteners Master Fund SCA SICAV-SIF, BlueMountain Summit Trading L.P. and BlueMountain Timberline LTD., litigation parties to the Debtors, and affiliates are lienholders to a current AP client in matters unrelated to the Debtors.
- Brigade Capital Management, LP, a party in interest in this bankruptcy matter, is a lienholder to a current AP client in matters unrelated to the Debtors.
- Brown Rudnick LLP, a professional in this bankruptcy matter, is a former employer of a current AP employee.
- Cardinal Health PR 120, INC., a Commonwealth inactive claimant in this bankruptcy matter, and affiliates are litigation parties to current AP clients in matters unrelated to the Debtors.
- Cesar Castillo, Inc., a material creditor of the Commonwealth in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- CNA Surety and Continental Casualty Company, material creditors of PREPA in this bankruptcy matter, are insurance providers to AP
- Continental Casualty Company, a party in interest in this bankruptcy matter, is an insurance provider to AP.
- Costco Wholesale Corporation (“Costco”), a party in interest in this bankruptcy matter, is a lessee to a current AP client in matters unrelated to the Debtors. Costco is a former employer of a current AP employee.
- Crowe Horwath LLP, a party in interest in this bankruptcy matter, and affiliates are vendors to AP.
- Dechert, LLP, a professional in this bankruptcy matter, is a former employer of a current AP employee.
- Dentons US LLP, a professional in this bankruptcy matter, and affiliates are opposing counsel to a current AP client in matters unrelated to the Debtors.
- DLA Piper (Puerto Rico) LLC and DLA Piper LLP (US), professionals in this bankruptcy matter, and affiliates are current legal services providers to AP.
- Drivetrain, LLC, as the Creditors’ Trustee for Doral Financial Corporation, an Official Committee of Unsecured Creditors Member in this bankruptcy matter, is a professional to a current AP client in matters unrelated to the Debtors.

- General Electric Company and GE Industrial of PR LLC and Caribe GE International of Puerto Rico, Inc., Commonwealth inactive claimants in this bankruptcy matter, and affiliates (“GE”) are bondholders, adverse litigation parties, lenders, associated companies, related parties, litigation parties, shareholders, lienholders, lessors, director-affiliates companies and joint venture entities to current and former AP clients in matters unrelated to the Debtors. GE is a current and former AP client in matters unrelated to the Debtors. GE is a former employer of current AP employees.
- Global Opportunities LLC and Global Opportunities Offshore LTD, parties in interest in this bankruptcy matter, and affiliates are lenders to a current AP client in matters unrelated to the Debtors.
- HDI Global Insurance Company, an HTA inactive claimant in this bankruptcy matter, and affiliates are insurance providers to AP.
- Hewlett Packard Caribe BV, LLC and Hewlett Packard Enterprise Development LP, Commonwealth inactive claimants in this bankruptcy matter, and affiliates (“HP”) are lessors to current AP clients in matters unrelated to the Debtors. HP is a vendor to AP.
- Luskin, Stern & Eisler LLP, a professional in this bankruptcy matter, is counsel to a current AP client in matters unrelated to the Debtors.
- Macy's Puerto Rico, a material creditor of the Commonwealth in this bankruptcy matter, and affiliates are former employers of a current AP employee.
- Marathon Asset Management, LP, on behalf of funds and/or accounts managed or advised by it, a PREPA material creditor in this bankruptcy matter, and affiliates are lienholders to a current AP client in matters unrelated to the Debtors.
- Maslon LLP, counsel to material creditors in this bankruptcy matter, is a professional to a current AP client in matters unrelated to the Debtors.
- Nixon Peabody, a professional in this bankruptcy matter, is counsel to a current AP client in matters unrelated to the Debtors.
- Nokota Capital Master Fund, LP, a material creditor in this bankruptcy matter, and affiliates are shareholders to a former AP client in matters unrelated to the Debtors.
- O'Melveny & Myers LLP, a professional in this bankruptcy matter, is a professional and counsel to current AP clients in matters unrelated to the Debtors.
- Pfizer Pharmaceuticals LLC, a Commonwealth inactive claimant in this bankruptcy matter, is a former employer of a current AP employee.
- Puerto Rico Electric Power Authority, a Debtor in this bankruptcy matter, is a former AP client in unrelated matters.

- Ropes & Gray LLP, a professional in this bankruptcy matter, is a former employer of a current AP employee.
- Shell Trading (US) Company, a material creditor and inactive claimant of the Commonwealth in this bankruptcy matter, and affiliates are litigation parties to a current AP client in matters unrelated to the Debtors.
- Silver Point Capital Fund, LP, Silver Point Capital Offshore Master Fund, L.P. and Silver Point Capital, L.P., parties in interest in this bankruptcy matter, and affiliates are investors to a former AP client in matters unrelated to the Debtors.
- Skadden, Arps, Slate, Meagher & Flom LLP, a professional in this bankruptcy matter, is a former legal services provider to AP.
- State Street Global Advisors Trust Company, a PREPA inactive claimant in this bankruptcy matter, and affiliates are litigation parties to a current AP client in matters unrelated to the Debtors.
- Taconic Master Fund 1.5 L.P. and Taconic Opportunity Master Fund L.P., parties in interest in this bankruptcy matter, and affiliates are lienholders to a current AP client in matters unrelated to the Debtors.
- The Bank of Nova Scotia as Transferee of Scotiabank de Puerto Rico, a Commonwealth inactive claimant in this bankruptcy matter, is a parent company to a former AP client in matters unrelated to the Debtors.
- The Brattle Group, Inc., a professional in this bankruptcy matter, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- The Travelers Indemnity Company, a material creditor of the Commonwealth in this bankruptcy matter, and affiliates are litigation parties to current and former AP clients in matters unrelated to the Debtors.
- U.S. Department of Labor, a Commonwealth inactive claimant in this bankruptcy matter, is an adverse litigation party to former AP clients in matters unrelated to the Debtors.
- UMB Bank, N.A., as Successor Trustee for the Puerto Rico Infrastructure Financing Authority (“PRIFA”) Mental Health Infrastructure Revenue Bonds, 2007 Series A (MEPSI Campus Project), a material creditor of HTA in this bankruptcy matter, is a current AP client in matters unrelated to the Debtors.

7. I continue to reserve the right to supplement Zolfo Cooper’s disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration

pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: November 10, 2022

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC